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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re the Application of:

Jin-Hwa HEO, et al.

Art Unit: 1765

Serial No. 10/791,740

Examiner: Duy Vu Nguyen DEO

Filed: March 4, 2004

*Confirmation No. 3615*

For: STRUCTURE OF TRENCH ISOLATION  
AND METHOD OF FORMING THE SAME

Attorney Docket No. 239/167 DIV

**AMENDMENT UNDER 37 C.F.R. § 1.111**

Mail Stop Amendment  
Commissioner for Patents  
United States Patent and Trademark Office  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

In response to the Office action dated December 28, 2005, the following amendments and remarks are respectfully submitted in connection with the above-identified application:

**Amendments to the Claims** are reflected in a listing of claims, which begins on page 2 of this paper.

**Remarks** begin on page 7 of this paper.